

HISTORIC PRESERVATION CERTIFICATION APPLICATION SUPPLEMENTAL APPLICATION INSTRUCTIONS

Included in this package are:

- SUPPLEMENTAL APPLICATION INSTRUCTION
HISTORIC PRESERVATION TAX INCENTIVE PROGRAM EVALUATION OF ELIGIBILITY FORM
DECLARATION OF LOCATION FORM
VERIFICATION OF THE STATE EQUALIZED VALUE FORM
- FEDERAL HISTORIC PRESERVATION CERTIFICATION APPLICATION

Read the following instructions carefully before completing the application. When filling out the application, type or print clearly in black ink. In instances when adequate documentation is not provided or the application is incomplete, review and evaluation cannot be completed, resulting in postponement or denial of the requested certification.

EVALUATION OF ELIGIBILITY

Because of recent changes in the Michigan income tax laws you may qualify for incentives under the provisions of Michigan Public Acts 213 and 214 of 1999. The EVALUATION OF ELIGIBILITY FORM is intend to assist you in determining if your project is eligible for additional tax credits under the Michigan program. If it appears that your project qualifies for combined federal and state credits please refer to the COMBINED CERTIFICATION instructions, Section B, to insure that all necessary materials are include with you application.

A. FEDERAL CERTIFICATION

Please read and follow all instruction include in the attached federal instructions and application packet. The following additional instruction apply to *all* applicants seeking certification through the federal program.

Applicants must submit two (2) copies of each part of the federal application including signatures and supporting documentation, photos, maps, plans and specifications. All materials including amendments must be submitted to the State Historic Preservation Office (SHPO). The National Park Service (NPS) will not review application materials without SHPO comments. Direct submittal to the NPS may unnecessarily delay the review of your project.

1. Part 1 Applications. When seeking preliminary determination for individual listing in the National Register or preliminary determination of location within a

potential historic district, please note that the federal instructions state that: "Such requests will be reviewed for conformance with the National Register criteria published in 36 CFR Part 60 and /or the Secretary's Standards for evaluating Significance within Registered Historic Districts. These requests will be considered only if the submitted documents *substantially* meet the requirements detailed in 39 CFR 60 and NPS instructions on completing National Register nomination forms." (Page 2, EVALUATION OF THE APPLICATIONS) Applications which do not meet these requirements will not be forwarded to the NPS until additional materials are received and reviewed.

Two complete set of Part 1 photos must be submitted. Photos must include exterior and interior views. Photos must be labeled with the property name, the view and a brief description of what is shown. Photos should also be numbered and keyed to the site map and floor plans.

Please check to make sure that the application is signed and dated. Only applications with original signatures will be reviewed by NPS.

2. Part 2 Applications. Applications must identify and document the entire project and not just work for which the tax credits will be sought. Part 2 photos must include exterior and interior views. Photos must reflect the pre-work condition of the building and not simply post demolition or partial completion. A large enough number of photo must be submitted to allow the reviewer to fully understand the current condition of the building and any problem areas or areas/elements proposed for removal or replacement. Two complete set of Part 2 photos must be submitted. Photos must be labeled with the property name, the view, a brief description of what is shown and be keyed to the work descriptions included in section 5 of the application. Photos should also be numbered and keyed to the site map and floor plans.

Plans and specifications must be submitted for proposed work to show planned alterations and new construction. They must be sufficiently detailed to show existing wall configurations and anticipated changes. Documents should include floor plans, and where necessary, exterior and interior elevations and sections. When ever possible drawing size should be limited to 11"x17". Please do not submit complete sets of construction documents. Only those sheets relating to demolition, floor plan configuration, surface treatments in significant interior spaces, exterior skin treatments (including window and door treatments), penetrations of the exterior wall and additions need to be submitted. All drawings must include the project name used on the application form.

Specification for limited types of work should also be included in the application. Specification sections typically of interest include; exterior surface cleaning, masonry and mortar repair, exterior coatings, waterproofing, paint stripping and lead abatement procedures.

If your project includes window replacement you must include sufficient photo documentation to support the conclusion that the condition of the windows is beyond repair. You will also need to submit *full scale* details which document the dimension, details profiles and relationships of the existing original windows and the proposed replacement units. Details must include window jamb, sill, head, meeting rails and munitions.

Please check to make sure that the application is signed and dated. Only applications with original signatures will be reviewed by NPS.

Do not submit federal review fees with the application. NPS will bill applicants directly.

PLEASE NOTE. Applicants receiving conditional approval of their Part 2 application are strongly encouraged to develop amendments to the application which address the conditions and submit the amendment for the formal review and approval of the SHPO and the NPS. Resolution of conditional approvals through the amendment process will allow the project to move forward with greater confidence that final certification can be granted.

If changes are made to a project at any time after the submission of the initial application, an amendment sheet should be submitted to the SHPO. The SHPO will review the amendment and forward it to the NPS for a final determination.

3. Part 3 Applications. Applications must include the name, tax ID number and signatures of *all* project partners intending to use the credits.

Two complete set of Part 3 photos must be submitted. Photos must be labeled with the property name, the view, a brief description of what is shown. Photos should also be numbered and keyed to the site map and floor plans. Photos must include exterior and interior views of all project work and not only those area for which the credits will be sought.

Do not submit federal review fees with the application. NPS will bill applicants directly.

WHERE TO SEND COMPLETED APPLICATIONS

State Historic Preservation Office
Michigan Historical Center
717 West Allegan Street
Lansing, Michigan 48918-1800

B. COMBINED CERTIFICATION

Michigan Public Act 213 and 214 of 1999 provides that State of Michigan tax credits are available for any qualified project that the State Historic Preservation Office designates as a *certified rehabilitation* of a *certified historic resource*.

A *certified historic resource* is a resource that is:

- located in a local unit of government with a population of 5,000 people or more *and* is a contributing resource in a local historic district established under Michigan's Local Historic Districts Act (P.A. 169 of 1970, as amended); *or*,
- located in a local unit of government with a population under 5,000 people *and* is a contributing resource in a local historic district, *or* is listed in the State Register of Historic Sites or the National Register of Historic Places.

A *certified rehabilitation* is the rehabilitation of a certified historic resource that the SHPO has certified as being consistent with the historic character of the resource and, where applicable, with the district in which the resource is located. The rehabilitation must conform to the SECRETARY OF THE INTERIOR'S STANDARDS FOR REHABILITATION. A copy of the certification will be provided to the Michigan Department of Treasury.

P.A. 213 and 214 also require that a project which qualifies for the federal tax incentives must first apply for and receive the federal credits before being eligible for a Michigan credit. If the federal credit is received then the state credit will be reduced by the amount of the federal credit.

Applicants applying for both federal and state tax credits need to submit two complete copies of each part of the federal HISTORIC PRESERVATION CERTIFICATION APPLICATION. Additionally, applicants must submit one copy of the DECLARATION OF LOCATION form, and the VERIFICATION OF THE STATE EQUALIZED VALUE form, from the state HISTORIC PRESERVATION CERTIFICATION APPLICATION (attached).

1. Part 1 Applications. Read and follow all federal application instructions and the supplemental instructions included in Section A and B of these instructions.

Please complete and submit two complete federal Part 1 applications.

In addition, in communities with a population of 5,000 people or more, the resource must be located in a local historic district to be eligible for state credits. For communities with a population less than 5,000 people, the resource must be located in a local historic district, *or* listed in the State Register of Historic Sites individually or as part of a district, *or* listed in the National Register of Historic Places individually or as part of a district to be eligible.

Declaration of Location. If the resource is located in a local historic district, this must be verified and the DECLARATION OF LOCATION form must be completed and submitted with the Part 1 application. *The information needed to complete the form and certification of this information can be obtained from the local historic district commission or clerk's office.* An applicant who submits a DECLARATION OF LOCATION form must pay a \$25 processing fee. This fee is nonrefundable. Checks or money orders must be made payable to the "State of Michigan." Cash will not be accepted. No decisions will be issued by the SHPO until the receipt of appropriate remittance.

Please note, there are no federal fees for review of Part 1 applications.

The SHPO will not certify a combined Part 1 application until notification of NPS determination is received. Once NPS determination is received the SHPO will issue a

letter indicating the eligibility of the project for state credits. A copy of the NPS and SHPO determinations will be forwarded to the applicant and the Michigan Department of Treasury.

2. Part 2 Applications. Read and follow all federal application instructions and the supplemental instructions included in Section A and B of these instructions.

Please complete and submit two complete federal Part 2 applications.

In addition, state law requires that applicants invest 10% or more of the State Equalized Value (SEV) of the property in qualified rehabilitation expenses to qualify for state credits. This form is used in determining that the state investment test is being met.

Verification of the State Equalized Value. The SEV is a number determined by the local assessor and is equal to approximately 50 percent of the fair market value of the property. The VERIFICATION OF THE STATE EQUALIZED VALUE form must be completed and submitted with the Part 2 application. *Verification of the SEV must be obtained from the local assessor's office.* An appraised value should be submitted only in instances where part of a resource is being rehabilitated, i.e. half of a duplex. Appraisals will only be accepted from State of Michigan certified or licensed appraisers.

There are no state review fees for the review of Part 2 applications. Do not include federal Part 2 reviews fees with the application. Applicants will be billed directly by NPS.

3. Part 3 Applications. Read and follow all federal application instructions and the supplemental instructions included in Section A and B of these instructions.

Please complete and submit two complete federal Part 3 applications. Applications must include the name, tax ID number and signatures of all project partners intending to use the credits.

There are no state review fees for the review of Part 3 applications for combined projects. Do not include federal Part 3 reviews fees with the application. Applicants will be billed directly by NPS.

The SHPO will not certify a combined Part 3 application until notification of NPS determination is received. Once NPS determination is received the SHPO will issue a letter indicating the eligibility of the project for state credits. A copy of the NPS and SHPO determinations

will be forwarded to the applicant and the Michigan Department of Treasury.

**WHERE TO SEND COMPLETED
APPLICATIONS**

State Historic Preservation Office
Michigan Historical Center
717 West Allegan Street
Lansing, Michigan 48918-1800